

## STATEMENT OF PURPOSE

RS28483 / H0171

This legislation shifts the burden or obligation of establishing a sales tax exemption or resale certificate to the purchaser rather than the seller. Additionally, the purchaser providing an exemption or resale certificate to a seller shall bear all responsibility and liability for any subsequent audit of the transaction and the seller shall be held harmless.

## FISCAL NOTE

There should be no cost to the General Fund because the audit function of the Tax Commission will not be impacted from the shift of burden of the seller/retailer to the purchaser.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).